--- 7 Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 200% scale —

When the first wartime Budget of September 12th 1939 increased the excise duty on *small cigarettes* from $4.00 to $5.00 per thousand, the manufacturers attempting to maintain an even 5¢ price level on their products decreased their cigarette packages by one cigarette per pack of ten or major fraction thereof and the pre-war ten cigarettes became a package of nine retailing at 10¢ per pack. When the Budget of June 24th 1940 increased the excise duty to $6.00 per thousand, the manufacturers again reduced the package size by one in ten, and the nine cigarette package of 1939 became eight cigarettes selling across Canada, except in Quebec, at the same 10¢ retail price.

On July 1st, 1940 the Province of Quebec, abolishing all previous municipal and provincial tobacco taxes, had imposed a flat 10% tax on tobacco products, with any fraction of a cent counting as a whole cent. To maintain their profit margin, and an even 5¢ price level, the manufacturers again reduced their package sizes for sale in Quebec, and the eight cigarette pack became seven cigarettes, retailing in Quebec with all provincial and federal taxes included at 10¢ per pack.

★**RC-218** - 7 cigarettes, perf 12,
coded **6-17 / CIGARETTES / 9 1917**
by Imperial Tobacco, in September 1917

★**RC-218 SP** - 7 cigarettes, perf 12,
stamped ***Sample*** in script

★**RC-220** - 7 cigarettes, roulette x imperf,
coded **1-18-E / AJD** in October 1939,
by Tuckett Tobacco, Hamilton

★**RC-221** - 7 cigarettes, imperf,
mimeographed **1-10-D / 7-40**, in July 1940,
by Macdonald Tobacco, Montreal

--- 7 Cigarettes - Series of 1915 - “Imperial Tobacco” - 22 x 28 mm. - scanned at 150% scale ---

★**RC-218** - 7 cigarettes, perf 12, coded **6-17 / CIGARETTES / 9 1917** by Imperial Tobacco, in September 1917

[★RC-218]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1917	---	---	---	---	---	---	---	**8**	**9**	---	---	---
1918	---	---	---	---	---	---	---	---	---	---	---	---
1919	---	---	---	---	---	---	---	---	---	---	---	---
1920	---	---	---	---	---	---	---	---	---	**10**	---	---
1921	---	---	---	---	---	---	---	**8**	---	---	---	---
1922	---	---	---	---	---	---	---	---	---	---	---	---
1923	---	---	---	---	---	---	---	---	---	---	---	---
1924	---	---	---	---	---	---	---	---	---	---	---	---

--- 7 Cigarettes - Series of 1915 - “Tuckett Tobacco” - 22 x 28 mm. - scanned at 150% scale ---

★**RC-221** - 7 cigarettes, imperf, coded **1-18-E / AJD** by Tuckett Tobacco, in October 1939

[★RC-221]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	---	---
1940	---	**BKA**	**CKA**	**AKB**	---	---	---	---	---	---	---	---

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--- C-311 - 7 Cigarettes - “Series of 1915” - Macdonald Tobacco - 22 x 28 mm. - 1940 ---

★**RC-221** - 7 cigarettes, imperf, mimeographed **1-10-D / 7 - 40** by “Macdonald Tobacco”, Montreal, in July 1940

[★RC-221]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	---	---	---	---	**7-40**	---	---	---	---	---

--- the seven Cigarette Die, Transfer Roll, and the Plates, for the “Series of 1915” stamp —

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Roll No. G-487, for the “Series of 1915” seven cigarette stamp.

Also in the memorandum they record the destruction of the ABN die F-70 for the “Series of 1915” seven cigarette stamp. The dies and rolls were defaced, and subsequently delivered to the “Hull Iron and Steel Works” as scrap metal - a war was in progress.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 1, 2, 3 and 4 for the seven cigarette “Series of 1915” stamp. The defaced plates were delivered to the “Royal Canadian Mint” for re-cycling. [These 260 impression plates were probably arranged - 2 by (10 x 13) stamps - JBH.]

I question the “1915” date supplied by the *Sims* report. The stamp was used by “Imperial Tobacco” from 1917 until the 1921. The other cigarette manufacturers undoubtedly were using the seven cigarette stamp, but were not dating their production. It is likely that their use of this stamp mirrors its usage by “Imperial Tobacco”.

The die number “F-70” was first used by ABN for the seven cigarette “Series of 1897” stamp. If the 1897 die was re-worked to become the 1915 die, replacing the 19 mm. bottom imprint “AMERICAN BANK NOTE CO. OTTAWA” with the ABN monogram, plus changing the inscribed date from 1897 to 1915, why would ABN retain the “F-70” die designation? Their ten cigarette 1915 die was designated as “OG-98”, and the collection contains no “Series of 1915” die proof inscribed with a “F” designation. I feel that Sims was in error when he listed the destroyed die as “F-70”. I will accept that the material destroyed was from the “Series of 1915”. Was there an earlier memorandum regarding the destruction of the “Series of 1897” dies, rolls and plates?

Chris says no! He feels that the Die Proofs for Series of 1897 and 1915 were using the same plate numbering. This may be true since about the only difference in the two designs are the date and the monogram.

File path is [c:\ CR - STAMPS \ RC_STAMPS \ 1915 \ 7 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 11th 2013, JBH